

State of New Mexico - Taxation and Revenue Department  
**PURCHASE ORDER FOR NEW MEXICO CIGARETTE STAMPS**

**Who Must File This Form:** Distributors who are required to affix New Mexico cigarette stamps according to Section 7-12-5 NMSA 1978 to packages of cigarettes must use this form to order and purchase New Mexico cigarette stamps. Only distributors with a valid license issued by the New Mexico Taxation and Revenue Department may purchase or obtain unaffixed excise tax stamps, tax-exempt stamps or tax-credit stamps.

**Filing Instructions:** Complete all information requested on Form RPD-41158, *Purchase Order for New Mexico Cigarette Stamps*. Indicate the method of payment. If enclosing payment, make the check or money order payable to the Taxation and Revenue Department and mail to New Mexico Taxation and Revenue Department, Cigarette Tax Unit, P.O. Box 25123, Santa Fe, NM 87504-5123. If ordering by fax, fax to (505) 827-1759. For assistance contact (505) 827-6842.

Name and address of purchaser	Federal employer identification or social security number
	New Mexico CRS identification number
Name of person to contact	Telephone number and e-mail address
Authorized signature of purchaser	New Mexico distributor's license number

	20 Stick Stamps - One stamp provides proof that tax has been paid for a package of 5, 10 or 20 cigarettes.		25 Stick Stamps - One stamp provides proof that tax has been paid for a package of 25 cigarettes.	Tax-exempt and Tax-credit Stamps - Stamps are provided free of charge to qualifying distributors.	
Partial rolls or sheets are not available.	20 Stick Roll (30,000 stamps per roll)	20 Stick Sheet (1,500 stamps per sheet)	25 Stick Sheet (1,500 stamps per sheet)	Tax-exempt Roll (15,000 stamps per roll)	Tax-credit Roll (15,000 stamps per roll)
<b>1. Quantity of stamps requested</b>					
<b>2. Value per stamp</b>	<b>\$1.66</b>	<b>\$1.66</b>	<b>\$2.075</b>	<b>\$0</b>	<b>\$0</b>
<b>3. Face value</b> (Multiply line 1 by line 2.)				<b>\$0</b>	<b>\$0</b>
<b>4. Discount</b> (from worksheet)				<b>\$0</b>	<b>\$0</b>
<b>5. Net value</b> (Subtract line 4 from line 3.)				<b>\$0</b>	<b>\$0</b>

**6. Cigarette Tax Due:** Add the Net Value (line 5) of all columns and enter here.

**\$**

**PAY THIS AMOUNT**

<b>Indicate method of shipment:</b> <input type="checkbox"/> UPS <input type="checkbox"/> Ground <input type="checkbox"/> FedEx <input type="checkbox"/> 1-Day <input type="checkbox"/> <input type="checkbox"/> 2-Day  Shipper Number _____	<b>Indicate method of payment:</b> <input type="checkbox"/> Payment is enclosed <input type="checkbox"/> Charge sale*  <small>*Requires pre-approval (bond)</small>
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All charge sales must be paid by the 25th day of the month following the month in which the cigarette stamp purchase was made.

CIGARETTE STAMP SALE DISCOUNT WORKSHEET			
Note: if the face value of stamps sold in a single sale is less than \$1,000, no discount is allowed.			
	Face value	Rate	Discount
For the first \$30,000 (face value) in cigarette stamps purchased in one calendar month, 0.55% of the face value of the cigarette stamp purchases.	\$	X 0.55% =	
For the second \$30,000 (face value) in cigarette stamps purchased in one calendar month, 0.44% of the face value of the cigarette stamp purchases.	\$	X 0.44% =	
For cigarette stamps purchased in one calendar month exceeding \$60,000 in face value, 0.27% of the face value of the cigarette stamp purchases.	\$	X 0.27% =	

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**- IMPORTANT CHANGES-**

**Changes Affecting Tax Stamps**

Effective July 1, 2010, cigarette packages with a tax-exempt stamp affixed may not be distributed or sold to an Indian nation, tribe or pueblo in New Mexico, or to a tribal member for use or sale on that Indian nation, tribe or pueblo. Cigarette packages with a tax-exempt stamp affixed may only be distributed or sold to a New Mexico state or federal governmental entity in New Mexico.

The new "tax-credit" stamp, when affixed to a package of cigarettes, indicates that the cigarette package is to be or has been sold for resale, to a retailer located on land of a tribe that has imposed a qualifying tribal cigarette tax. The retailer must be a tribe or tribal member licensed or approved by the tribe to sell cigarettes on that tribe's land, and that the tribe has certified to the Department that the tribe has in effect a qualifying tribal cigarette tax. A qualifying tribal cigarette tax is an excise tax, privilege or similar tax at a minimum rate of (1) \$0.375 per cigarette if the cigarettes are packaged in lots of 20 or 25; (2) \$.075 per cigarette if the cigarettes are packaged in lots of 10; or (3) \$0.15 per cigarette if the cigarettes are packaged in lots of 5.

**Pre-ordering the New Tax-credit Stamp**

To give distributors time to prepare for July 1, 2010, a revised Form RPD-41158, *Purchase Order for New Mexico Cigarette Stamps*, is released and the new tax-credit stamps can be ordered for shipment or pick-up beginning June 21, 2010. You may pre-order the new tax-credit stamps, however you may not sell or distribute packages of cigarettes with the new tax-credit stamp affixed until July 1, 2010. Any new tax-credit stamps obtained from the Department must be on-hand and unaffixed on June 30, 2010. At the close of business on June 30, 2010, after taking inventory of stamps on hand for purposes of Form RPD-41278, *Cigarette Inventory Tax Return*,\* you may affix the new tax-credit stamps to packages of cigarettes for delivery or sale to a qualified retailer located on land of a tribe that has imposed a qualifying tribal cigarette tax.

\*Do not include inventory of the new tax-credit stamps on Form RPD-41278, *Cigarette Inventory Tax Return*.

When completing Form RPD-41315, *Cigarette Distributor's Monthly Report*, and Schedules for report periods prior to July 1, 2010, you are not provided space to record inventories and transactions for the new tax-credit stamp. You should not affix tax-credit stamps during the reporting period of June 2010. For report periods beginning on or after July 1, 2010, you should use the new revised forms for cigarette distributor reporting.

The Taxation and Revenue Department posts a list of qualifying Indian nations, tribes or pueblos. If the Indian nation, tribe or pueblo has not imposed a qualifying tribal cigarette tax, you may only distribute or sell to a retailer located on the land of a tribe cigarette packages with a 20 or 25 stick stamp affixed.

**Changes Affecting Delivery of Stamp Purchases**

Cigarette stamps may be picked up or may be shipped using UPS or FedEx. Effective July 1, 2010, the Department will no longer provide UPS ground shipping free of charge. When completing Form, RPD-41158, *Purchase Order for New Mexico Cigarette Stamps*, you must indicate the method of delivery and provide the Department with a shipper number.